

HOUSE BILL 2959

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 14, relative to occupancy tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1401, is amended by deleting subdivision (3) in its entirety and by substituting instead the following:

(3) "Municipality" means:

(A) An incorporated city that has adopted home rule in accordance with the Constitution of Tennessee Article XI, § 9; or

(B) An incorporated city in any county, excluding any county with a metropolitan form of government, that:

(i) Contains or borders a county that contains an airport designated as a regular commercial service airport in the international civil aviation organization (ICAO) regional air navigation plan; and

(ii) Contains a government-owned convention center of at least fifty thousand square feet (50,000 sq. ft.) with an attached, adjoining, or adjacent hotel or motel facility.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.